

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION

G&C EXCAVATORS, INC.)	
)	
Plaintiff,)	
)	
v.)	Case No. 1:24-cv-00588-CM
)	
UNITED STATES OF AMERICA,)	
)	
Defendant.)	

UNITED STATES' ANSWER TO ORIGINAL COMPLAINT FOR REFUND

The United States files this answer to Plaintiff's Original Complaint for Refund ("Complaint"). The Complaint has several unnumbered opening paragraphs that violate the requirements of Federal Rule of Civil Procedure 10(b). The United States lacks sufficient information to admit or deny all of the allegations in those paragraphs. The United States hereby answers the specifically numbered paragraphs of the Plaintiff's Complaint as follows:

1-5. The United States admits the allegations contained in paragraphs 1-5 of the Complaint.

6-7. The United States is presently without sufficient knowledge or information to form a belief as to the truth of the allegations in paragraphs 6-7.

8-9. The United States admits that the plaintiff timely filed its Forms 941 and paid what it reported, but the United States lacks sufficient information to form a belief as to the truth of the remaining allegations contained in paragraphs 8-9 of the Complaint.

10-11. The United States admits the allegations contained in paragraphs 10-11 of the Complaint.

12. The United States admits the allegations contained in paragraph 12 of the Complaint.

13-16. The United States is presently without sufficient knowledge or information to form a belief as to the truth of the allegations in paragraphs 13-16.

17. The United States denies the allegations contained in paragraph 17 of the Complaint.

18-20. The United States is presently without sufficient knowledge or information to form a belief as to the truth of the allegations in paragraphs 18-20.

21. The United States admits the allegations contained in paragraph 21 of the Complaint.

22. The United States admits that pursuant to 26 U.S.C. § 6532(a)(1), a suit is permitted if the IRS has not acted on the claim for refund after 6 months.

23. Paragraph 23 is a jury demand and does not require a response.

24-28. Paragraphs 24-28 are prayers for relief and do not require a response. However, to the extent a response is required, the United States denies Plaintiff is entitled to the relief it seeks.

All other allegations not expressly admitted are denied.

THEREFORE, the United States asks that the Court dismiss the Complaint, deny the relief requested, and grant all further relief to which the United States may be entitled.

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/s/ Michelle C. Johns

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ATTORNEYS FOR UNITED STATES

CERTIFICATE OF SERVICE

I certify that on the 2nd day of August, 2024, a true and correct copy of the foregoing was filed with the Court's CM/ECF system, which sent notice of the filing to the attorneys of record.

/s/ Michelle C. Johns

MICHELLE C. JOHNS